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study and solution of social problems, which have specific geographical limits and bearings, plus such a spreading of its facts and recommendations as will make them, as far as possible, the common knowledge of the community, and a force for intelligent co-ordinated action.

This is unquestionably the most accurate statement extant of the motives that have entered into the making of the social survey, which is not primarily a method of investigation, but rather a method of social action. This defines its usefulness and explains its popularity.

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A Financial History of Texas. By EDMUND THORNTON MILLER. (Bulletin of the University of Texas, 1916, No. 37.) Austin, Texas. 8vo paper, pp. viii+444. \$1.00.

This book, the first financial history of the state of Texas to appear since 1852, when William Gouge published his *Fiscal History of Texas*, supplies practically all of the facts relevant to the fiscal operations of the state of Texas from the date of the earliest white settler to the present time. Being largely a mass of statistical detail, it interests the casual reader not so much as it does the careful student of public finance, and more particularly those who are interested in the past history of this commonwealth. The writer has followed a well-organized plan covering expenditures, receipts, the public debt, and the various special taxes used to derive revenue in each of the following epochs: Part I, "The Spanish-Mexican Period"; Part II, "The Republic, 1836-1846"; Part III, "The State, 1846-1861"; Part IV, "The Civil War, 1861-1865"; Part V, "The Reconstruction, 1865-1874"; Part VI, "The Period of Recovery, 1874-1880"; and Part VII, "The Period 1881-1915."

Owing to the fact of the extended period of frontier life, the Revolution, the Indian wars, the Civil War, and the prostration and anarchy that existed throughout the Reconstruction, the greater part of the state's expenditures during the first three quarters of the nineteenth century were devoted to maintaining the existing order, and it was not until the latter date that the Wagnerian law of public expenditures began to operate. Since 1881 the outlay has increased intensively and extensively. Both the state and local governments have undertaken new functions, at the same time performing old and new functions more efficiently and completely. As evidence of this fact, it is pointed out that from 1881 to 1915 the total annual expenditures increased 609 per cent, whereas those on account of education, charities, and corrections increased 1,317 per cent.

Property was laid down as the test of taxable capacity as early as 1821 and has been retained up to the present, although supplemented at various times

by other forms, such as the corporation, general occupation, license, inheritance taxes, etc. As in many other commonwealths, the present system rests heavily on real estate, while intangible personal property escapes with light assessments, owing to the worn-out state constitutional provisions relating to taxation laid down at a time when the corporation was not so great a factor as now, the urban population was small, and the conditions for the operation of the general property tax were more favorable.

Texas is in the rearguard of the American states as respects its methods of taxation, with its strict adherence to the general property tax, its uniform rate upon all classes of property, and its decentralized system of administration. The worst feature apparently is the utter lack of correlation of the system as a whole. For example, railroad properties throughout the state are assessed for the most part in piecemeal by local assessors, and there is no state supervision by a central body in the fixing of assessments of the property of either individuals or corporations, a most "incomprehensible" state of affairs.

Various proposals have been made in and out of the legislature to remove these evils. The writer (p. 387), in commenting on desirable reforms says:

If the property tax is retained as a state tax, some system of state control over assessments should be adopted. Decentralization of administration has failed in the administration of the public lands. Centralization should succeed decentralization, and the state board or commission should have the power to supervise assessments of property for state taxation, should have authority over assessors and collectors, and should assess the property of corporations which, like railroads, express companies, telegraph and telephone companies, do a state-wide business. The present state tax board is deficient in power and is wrongly constituted.

The adoption of a budget system and the amending of the constitution so as to allow a larger public debt, now limited to \$200,000, are among other measures proposed. The unusually low allotment for the state indebtedness reflects, the stringency which existed at the time the constitution was adopted in 1875, and the mutual distrust which existed between the legislative and executive branches of the government. The amount is far below the present requirements of the state and should be raised.

The reviewer feels that greater space should be given to the practical suggestions made in the conclusion. In view of their importance, it seems that much of the value of the work is lost because they are not discussed more fully. A very useful part of the history consists of the chapters introducing each epoch. These chapters sketch the economic and social characteristics of the epoch and at the same time serve as an index to the financial data which follows. The writer, in advocating income instead of property as a measure of ability to pay taxes, an income tax which distinguishes between income property and personal exertion in the rate, special assessments for improvements, and a moderate land increment tax, shows himself to be fully abreast of modern tendencies in tax reform movement.